

# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2015

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

**Certification by the Responsible Official**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2015 proposal to establish cost allocations or billings for fiscal year 2017 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 31, 2016

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2015

Table of Contents

|  |        |
|--|--------|
| Scope of Plan .....                                  | i      |
| Fixed Costs for Use in Fiscal Year 2017 .....        | Page 1 |
| Calculation of Roll-Forward Adjustments .....        | Page 3 |
| Actual Cost Allocations for Fiscal Year 2015 .....   | Tab I  |
| Carry-Forward Allocations for Fiscal Year 2015 ..... | Tab II |

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

---

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2017.

The fixed allocations for the Fiscal Year 2017 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2013 allocations from the Actual Fiscal Year 2015 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2015 allocations.

The cost pools included in this plan are as follows:

Office of Administration - Building Depreciation  
Office of Administration - Insurance  
Office of Administration - Workers' Compensation  
Office of Administration - Budget & Planning  
Office of Administration - Accounting & Payroll  
Office of Administration - Personnel  
Office of Administration - Purchasing  
Office of Administration - General Services  
Office of the State Treasurer - Disbursements  
Office of the Secretary of State - Records Management  
Department of Public Safety - Security  
Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2017  
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

Page 1

|                      | BUILDING<br>DEPRECIATION | INSURANCE<br>(1) | WORKERS'<br>COMPENSATION | BUDGET &<br>PLANNING | ACCOUNTING<br>& PAYROLL | PERSONNEL | PURCHASING |
|----------------------|--------------------------|------------------|--------------------------|----------------------|-------------------------|-----------|------------|
| LEGISLATURE          | 639,005                  | 361              | 34,154                   | ---                  | 24,544                  | ---       | ---        |
| JUDICIARY            | 165,191                  | 2,313            | 1,209,279                | 34,579               | 147,057                 | ---       | ---        |
| GOVERNOR             | 50,988                   | 11               | 117,648                  | 40,897               | 1,086                   | ---       | ---        |
| LT GOVERNOR          | 11,969                   | 3                | ---                      | 2,046                | 306                     | ---       | ---        |
| AUDITOR              | 77,180                   | 62               | (1,782)                  | 1,868                | 5,237                   | ---       | 1,824      |
| ATTORNEY GENERAL     | 218,270                  | 147              | 65,378                   | 2,757                | 20,912                  | ---       | 6,340      |
| AGRICULTURE          | 200,981                  | 885              | 368,438                  | 47,394               | 32,002                  | 36,493    | 5,432      |
| INSURANCE            | 318,301                  | 829              | (5,268)                  | 35,869               | 33,125                  | 28,449    | 4,899      |
| CONSERVATION         | ---                      | 1,029            | ---                      | 5,119                | 123,546                 | ---       | 86,916     |
| ECONOMIC DEVELOPMENT | 238,018                  | 433              | 43,979                   | 61,745               | 52,929                  | 81,117    | 73,349     |
| EDUCATION            | 185,713                  | 1,478            | 1,489,531                | 125,989              | 441,324                 | ---       | 290,807    |
| HIGHER ED            | 25,247                   | 2,260            | 1,786                    | 83,398               | 7,112                   | ---       | 29,109     |
| HEALTH               | 1,109,309                | 2,034            | 494,482                  | 59,546               | 194,554                 | 205,716   | 201,227    |
| HIGHWAYS             | ---                      | 3,151            | ---                      | 37,693               | 542,101                 | ---       | ---        |
| LABOR                | 170,545                  | 366              | 155,837                  | 49,399               | 130,905                 | 69,881    | 1,115      |
| MENTAL HEALTH        | (17,937)                 | 4,750            | 9,765,368                | 74,544               | 266,262                 | 736,724   | 112,276    |
| NATURAL RESOURCES    | 505,320                  | 1,324            | 357,477                  | 50,288               | 134,933                 | 154,342   | 28,123     |
| PUBLIC SAFETY        | 228,898                  | 56,567           | 2,831,418                | 104,125              | 254,499                 | 264,553   | 184,885    |
| SOCIAL SERVICES      | 1,178,853                | 2,557            | 2,266,142                | 216,202              | 340,416                 | 805,969   | 1,027,637  |
| CORRECTIONS          | 264,933                  | 7,265            | 12,616,428               | 50,913               | 402,570                 | 1,309,312 | 698,413    |
| TOTAL                | 5,570,784                | 87,825           | 31,810,295               | 1,084,371            | 3,155,420               | 3,692,556 | 2,842,352  |
|                      | =====                    | =====            | =====                    | =====                | =====                   | =====     | =====      |

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2017  
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

|                      | GENERAL<br>SERVICES<br>(2) | TREASURER<br>DISBURSEMENTS | RECORDS<br>MANAGEMENT | SECURITY  | REVENUE<br>CASHIER | FIXED FY 17 |
|----------------------|----------------------------|----------------------------|-----------------------|-----------|--------------------|-------------|
| LEGISLATURE          | 15,049                     | 1,380                      | 20,688                | 132,200   | 1,529              | 868,910     |
| JUDICIARY            | 93,134                     | 8,241                      | 821,218               | 18,119    | 9,871              | 2,509,002   |
| GOVERNOR             | 452                        | 61                         | 2,960                 | 6,561     | 286                | 220,950     |
| LT GOVERNOR          | 146                        | 17                         | 1,305                 | 2,053     | 22                 | 17,867      |
| AUDITOR              | 2,578                      | 287                        | 26,142                | 24,881    | 292                | 138,569     |
| ATTORNEY GENERAL     | 8,548                      | 1,168                      | 1,201,753             | 66,534    | 677                | 1,592,484   |
| AGRICULTURE          | 11,627                     | 1,775                      | 17,934                | 915       | 336                | 724,212     |
| INSURANCE            | 17,366                     | 1,852                      | 179,867               | 61,730    | 5                  | 677,024     |
| CONSERVATION         | 42,785                     | 6,784                      | 2,642                 | ---       | 3,333              | 272,154     |
| ECONOMIC DEVELOPMENT | 18,184                     | 2,886                      | 94,726                | 138,444   | 1,505              | 807,315     |
| EDUCATION            | 59,764                     | 24,284                     | 141,861               | 82,421    | 37,548             | 2,880,720   |
| HIGHER ED            | 1,212                      | 391                        | 40,518                | 15,546    | 40,391             | 246,970     |
| HEALTH               | 41,737                     | 10,602                     | 269,325               | 26,164    | 13,615             | 2,718,311   |
| HIGHWAYS             | 128,450                    | 29,638                     | 25,190                | 178,496   | 14,414             | 959,133     |
| LABOR                | 17,106                     | 6,866                      | 282,224               | 85,557    | 536                | 970,337     |
| MENTAL HEALTH        | 171,080                    | 15,016                     | 328,176               | ---       | 36,156             | 11,492,415  |
| NATURAL RESOURCES    | 43,824                     | 7,513                      | 216,775               | 81,267    | 4,981              | 1,586,167   |
| PUBLIC SAFETY        | 115,257                    | 14,091                     | 380,270               | 56,512    | 8,769              | 4,499,844   |
| SOCIAL SERVICES      | 160,545                    | 39,142                     | 1,289,746             | 121,273   | 76,961             | 7,525,443   |
| CORRECTIONS          | 251,824                    | 22,477                     | 1,223,459             | ---       | 29,792             | 16,877,386  |
| TOTAL                | 1,200,668                  | 194,471                    | 6,566,779             | 1,098,673 | 281,019            | 57,585,213  |
|                      | =====                      | =====                      | =====                 | =====     | =====              | =====       |

## Notes:

(2) Risk management administration and administrative services to the Office of Administration.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

| BUILDING DEPRECIATION | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|-----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE           | 629,598               | 620,191        | 9,407                       | 629,598        | 639,005        |
| JUDICIARY             | 114,288               | 63,385         | 50,903                      | 114,288        | 165,191        |
| GOVERNOR              | 50,963                | 50,938         | 25                          | 50,963         | 50,988         |
| LT GOVERNOR           | 11,793                | 11,617         | 176                         | 11,793         | 11,969         |
| AUDITOR               | 65,131                | 53,082         | 12,049                      | 65,131         | 77,180         |
| ATTORNEY GENERAL      | 196,148               | 174,026        | 22,122                      | 196,148        | 218,270        |
| AGRICULTURE           | 165,714               | 130,447        | 35,267                      | 165,714        | 200,981        |
| INSURANCE             | 267,823               | 217,345        | 50,478                      | 267,823        | 318,301        |
| CONSERVATION          | ---                   | ---            | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT  | 197,466               | 156,914        | 40,552                      | 197,466        | 238,018        |
| EDUCATION             | 170,601               | 155,489        | 15,112                      | 170,601        | 185,713        |
| HIGHER ED             | 23,880                | 22,513         | 1,367                       | 23,880         | 25,247         |
| HEALTH                | 913,972               | 718,635        | 195,337                     | 913,972        | 1,109,309      |
| HIGHWAYS              | ---                   | ---            | ---                         | ---            | ---            |
| LABOR                 | 132,439               | 94,333         | 38,106                      | 132,439        | 170,545        |
| MENTAL HEALTH         | 95,749                | 209,435        | (113,686)                   | 95,749         | (17,937)       |
| NATURAL RESOURCES     | 513,394               | 521,468        | (8,074)                     | 513,394        | 505,320        |
| PUBLIC SAFETY         | 264,601               | 300,304        | (35,703)                    | 264,601        | 228,898        |
| SOCIAL SERVICES       | 1,022,639             | 866,425        | 156,214                     | 1,022,639      | 1,178,853      |
| CORRECTIONS           | 195,995               | 127,057        | 68,938                      | 195,995        | 264,933        |
| TOTAL                 | 5,032,194             | 4,493,604      | 538,590                     | 5,032,194      | 5,570,784      |
|                       | =====                 | =====          | =====                       | =====          | =====          |

NOTES: The carry-forward only includes use charges in lieu of depreciation for the Building Use cost pool.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

| INSURANCE            | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 379                   | 397            | (18)                        | 379            | 361            |
| JUDICIARY            | 2,351                 | 2,389          | (38)                        | 2,351          | 2,313          |
| GOVERNOR             | 13                    | 15             | (2)                         | 13             | 11             |
| LT GOVERNOR          | 3                     | 3              | ---                         | 3              | 3              |
| AUDITOR              | 64                    | 66             | (2)                         | 64             | 62             |
| ATTORNEY GENERAL     | 212                   | 277            | (65)                        | 212            | 147            |
| AGRICULTURE          | 598                   | 311            | 287                         | 598            | 885            |
| INSURANCE            | 775                   | 721            | 54                          | 775            | 829            |
| CONSERVATION         | 1,077                 | 1,125          | (48)                        | 1,077          | 1,029          |
| ECONOMIC DEVELOPMENT | 460                   | 487            | (27)                        | 460            | 433            |
| EDUCATION            | 1,545                 | 1,612          | (67)                        | 1,545          | 1,478          |
| HIGHER ED            | 1,357                 | 454            | 903                         | 1,357          | 2,260          |
| HEALTH               | 1,549                 | 1,064          | 485                         | 1,549          | 2,034          |
| HIGHWAYS             | 3,177                 | 3,203          | (26)                        | 3,177          | 3,151          |
| LABOR                | 469                   | 572            | (103)                       | 469            | 366            |
| MENTAL HEALTH        | 4,857                 | 4,964          | (107)                       | 4,857          | 4,750          |
| NATURAL RESOURCES    | 1,309                 | 1,294          | 15                          | 1,309          | 1,324          |
| PUBLIC SAFETY        | 55,805                | 55,043         | 762                         | 55,805         | 56,567         |
| SOCIAL SERVICES      | 4,833                 | 7,109          | (2,276)                     | 4,833          | 2,557          |
| CORRECTIONS          | 6,966                 | 6,667          | 299                         | 6,966          | 7,265          |
| TOTAL                | 87,799                | 87,773         | 26                          | 87,799         | 87,825         |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

| WORKERS' COMP        | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 42,663                | 51,172         | (8,509)                     | 42,663         | 34,154         |
| JUDICIARY            | 1,096,713             | 984,147        | 112,566                     | 1,096,713      | 1,209,279      |
| GOVERNOR             | 137,086               | 156,524        | (19,438)                    | 137,086        | 117,648        |
| LT GOVERNOR          | ---                   | ---            | ---                         | ---            | ---            |
| AUDITOR              | 362                   | 2,506          | (2,144)                     | 362            | (1,782)        |
| ATTORNEY GENERAL     | 42,619                | 19,860         | 22,759                      | 42,619         | 65,378         |
| AGRICULTURE          | 203,368               | 38,298         | 165,070                     | 203,368        | 368,438        |
| INSURANCE            | 2,035                 | 9,338          | (7,303)                     | 2,035          | (5,268)        |
| CONSERVATION         | ---                   | ---            | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT | 47,073                | 50,167         | (3,094)                     | 47,073         | 43,979         |
| EDUCATION            | 1,023,043             | 556,555        | 466,488                     | 1,023,043      | 1,489,531      |
| HIGHER ED            | 893                   | ---            | 893                         | 893            | 1,786          |
| HEALTH               | 358,200               | 221,918        | 136,282                     | 358,200        | 494,482        |
| HIGHWAYS             | ---                   | ---            | ---                         | ---            | ---            |
| LABOR                | 266,671               | 377,505        | (110,834)                   | 266,671        | 155,837        |
| MENTAL HEALTH        | 9,772,606             | 9,779,844      | (7,238)                     | 9,772,606      | 9,765,368      |
| NATURAL RESOURCES    | 373,394               | 389,311        | (15,917)                    | 373,394        | 357,477        |
| PUBLIC SAFETY        | 2,364,221             | 1,897,024      | 467,197                     | 2,364,221      | 2,831,418      |
| SOCIAL SERVICES      | 2,207,226             | 2,148,310      | 58,916                      | 2,207,226      | 2,266,142      |
| CORRECTIONS          | 11,790,862            | 10,965,296     | 825,566                     | 11,790,862     | 12,616,428     |
| TOTAL                | 29,729,035            | 27,647,775     | 2,081,260                   | 29,729,035     | 31,810,295     |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

| BUDGET & PLANNING    | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | ---                   | ---            | ---                         | ---            | ---            |
| JUDICIARY            | 34,125                | 33,671         | 454                         | 34,125         | 34,579         |
| GOVERNOR             | 40,361                | 39,825         | 536                         | 40,361         | 40,897         |
| LT GOVERNOR          | 2,020                 | 1,994          | 26                          | 2,020          | 2,046          |
| AUDITOR              | 1,844                 | 1,820          | 24                          | 1,844          | 1,868          |
| ATTORNEY GENERAL     | 2,722                 | 2,687          | 35                          | 2,722          | 2,757          |
| AGRICULTURE          | 46,773                | 46,152         | 621                         | 46,773         | 47,394         |
| INSURANCE            | 35,398                | 34,927         | 471                         | 35,398         | 35,869         |
| CONSERVATION         | 5,051                 | 4,983          | 68                          | 5,051          | 5,119          |
| ECONOMIC DEVELOPMENT | 74,619                | 87,493         | (12,874)                    | 74,619         | 61,745         |
| EDUCATION            | 124,335               | 122,681        | 1,654                       | 124,335        | 125,989        |
| HIGHER ED            | 82,304                | 81,210         | 1,094                       | 82,304         | 83,398         |
| HEALTH               | 58,764                | 57,982         | 782                         | 58,764         | 59,546         |
| HIGHWAYS             | 37,199                | 36,705         | 494                         | 37,199         | 37,693         |
| LABOR                | 48,750                | 48,101         | 649                         | 48,750         | 49,399         |
| MENTAL HEALTH        | 73,565                | 72,586         | 979                         | 73,565         | 74,544         |
| NATURAL RESOURCES    | 49,628                | 48,968         | 660                         | 49,628         | 50,288         |
| PUBLIC SAFETY        | 108,744               | 113,363        | (4,619)                     | 108,744        | 104,125        |
| SOCIAL SERVICES      | 218,496               | 220,790        | (2,294)                     | 218,496        | 216,202        |
| CORRECTIONS          | 50,244                | 49,575         | 669                         | 50,244         | 50,913         |
| TOTAL                | 1,094,942             | 1,105,513      | (10,571)                    | 1,094,942      | 1,084,371      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

| ACCOUNTING & PAYROLL | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 22,371                | 20,198         | 2,173                       | 22,371         | 24,544         |
| JUDICIARY            | 127,008               | 106,959        | 20,049                      | 127,008        | 147,057        |
| GOVERNOR             | 1,139                 | 1,192          | (53)                        | 1,139          | 1,086          |
| LT GOVERNOR          | 266                   | 226            | 40                          | 266            | 306            |
| AUDITOR              | 4,281                 | 3,325          | 956                         | 4,281          | 5,237          |
| ATTORNEY GENERAL     | 19,736                | 18,560         | 1,176                       | 19,736         | 20,912         |
| AGRICULTURE          | 29,988                | 27,974         | 2,014                       | 29,988         | 32,002         |
| INSURANCE            | 31,969                | 30,813         | 1,156                       | 31,969         | 33,125         |
| CONSERVATION         | 113,754               | 103,962        | 9,792                       | 113,754        | 123,546        |
| ECONOMIC DEVELOPMENT | 48,187                | 43,445         | 4,742                       | 48,187         | 52,929         |
| EDUCATION            | 454,619               | 467,914        | (13,295)                    | 454,619        | 441,324        |
| HIGHER ED            | 7,259                 | 7,406          | (147)                       | 7,259          | 7,112          |
| HEALTH               | 181,651               | 168,748        | 12,903                      | 181,651        | 194,554        |
| HIGHWAYS             | 508,700               | 475,299        | 33,401                      | 508,700        | 542,101        |
| LABOR                | 109,675               | 88,445         | 21,230                      | 109,675        | 130,905        |
| MENTAL HEALTH        | 248,754               | 231,246        | 17,508                      | 248,754        | 266,262        |
| NATURAL RESOURCES    | 134,779               | 134,625        | 154                         | 134,779        | 134,933        |
| PUBLIC SAFETY        | 222,797               | 191,095        | 31,702                      | 222,797        | 254,499        |
| SOCIAL SERVICES      | 341,764               | 343,112        | (1,348)                     | 341,764        | 340,416        |
| CORRECTIONS          | 339,981               | 277,392        | 62,589                      | 339,981        | 402,570        |
| TOTAL                | 2,948,678             | 2,741,936      | 206,742                     | 2,948,678      | 3,155,420      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

| PERSONNEL            | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | ---                   | ---            | ---                         | ---            | ---            |
| JUDICIARY            | ---                   | ---            | ---                         | ---            | ---            |
| GOVERNOR             | ---                   | ---            | ---                         | ---            | ---            |
| LT GOVERNOR          | ---                   | ---            | ---                         | ---            | ---            |
| AUDITOR              | ---                   | ---            | ---                         | ---            | ---            |
| ATTORNEY GENERAL     | ---                   | ---            | ---                         | ---            | ---            |
| AGRICULTURE          | 31,713                | 26,933         | 4,780                       | 31,713         | 36,493         |
| INSURANCE            | 27,059                | 25,669         | 1,390                       | 27,059         | 28,449         |
| CONSERVATION         | ---                   | ---            | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT | 74,249                | 67,381         | 6,868                       | 74,249         | 81,117         |
| EDUCATION            | ---                   | ---            | ---                         | ---            | ---            |
| HIGHER ED            | ---                   | ---            | ---                         | ---            | ---            |
| HEALTH               | 183,025               | 160,334        | 22,691                      | 183,025        | 205,716        |
| HIGHWAYS             | ---                   | ---            | ---                         | ---            | ---            |
| LABOR                | 74,465                | 79,049         | (4,584)                     | 74,465         | 69,881         |
| MENTAL HEALTH        | 695,302               | 653,880        | 41,422                      | 695,302        | 736,724        |
| NATURAL RESOURCES    | 146,983               | 139,624        | 7,359                       | 146,983        | 154,342        |
| PUBLIC SAFETY        | 241,905               | 219,257        | 22,648                      | 241,905        | 264,553        |
| SOCIAL SERVICES      | 740,328               | 674,687        | 65,641                      | 740,328        | 805,969        |
| CORRECTIONS          | 1,172,946             | 1,036,580      | 136,366                     | 1,172,946      | 1,309,312      |
| TOTAL                | 3,387,975             | 3,083,394      | 304,581                     | 3,387,975      | 3,692,556      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

| PURCHASING           | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | ---                   | ---            | ---                         | ---            | ---            |
| JUDICIARY            | ---                   | ---            | ---                         | ---            | ---            |
| GOVERNOR             | ---                   | ---            | ---                         | ---            | ---            |
| LT GOVERNOR          | ---                   | ---            | ---                         | ---            | ---            |
| AUDITOR              | 1,655                 | 1,486          | 169                         | 1,655          | 1,824          |
| ATTORNEY GENERAL     | 4,846                 | 3,352          | 1,494                       | 4,846          | 6,340          |
| AGRICULTURE          | 6,504                 | 7,576          | (1,072)                     | 6,504          | 5,432          |
| INSURANCE            | 4,374                 | 3,849          | 525                         | 4,374          | 4,899          |
| CONSERVATION         | 64,084                | 41,212         | 22,852                      | 64,064         | 86,916         |
| ECONOMIC DEVELOPMENT | 74,106                | 74,863         | (757)                       | 74,106         | 73,349         |
| EDUCATION            | 222,299               | 153,791        | 68,508                      | 222,299        | 290,807        |
| HIGHER ED            | 25,323                | 21,537         | 3,786                       | 25,323         | 29,109         |
| HEALTH               | 227,942               | 164,657        | 63,285                      | 227,942        | 291,227        |
| HIGHWAYS             | ---                   | ---            | ---                         | ---            | ---            |
| LABOR                | 2,346                 | 3,577          | (1,231)                     | 2,346          | 1,115          |
| MENTAL HEALTH        | 95,664                | 79,052         | 16,612                      | 95,664         | 112,276        |
| NATURAL RESOURCES    | 25,370                | 22,617         | 2,753                       | 25,370         | 28,123         |
| PUBLIC SAFETY        | 150,322               | 115,759        | 34,563                      | 150,322        | 184,885        |
| SOCIAL SERVICES      | 761,614               | 495,591        | 266,023                     | 761,614        | 1,027,637      |
| CORRECTIONS          | 604,450               | 510,487        | 93,963                      | 604,450        | 698,413        |
| TOTAL                | 2,270,879             | 1,699,406      | 571,473                     | 2,270,879      | 2,842,352      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

| GENERAL SERVICES     | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 11,261                | 7,473          | 3,788                       | 11,261         | 15,049         |
| JUDICIARY            | 69,070                | 45,006         | 24,064                      | 69,070         | 93,134         |
| GOVERNOR             | 371                   | 290            | 81                          | 371            | 452            |
| LT GOVERNOR          | 101                   | 56             | 45                          | 101            | 146            |
| AUDITOR              | 1,908                 | 1,238          | 670                         | 1,908          | 2,578          |
| ATTORNEY GENERAL     | 6,298                 | 4,048          | 2,250                       | 6,298          | 8,548          |
| AGRICULTURE          | 8,357                 | 5,087          | 3,270                       | 8,357          | 11,627         |
| INSURANCE            | 12,916                | 8,466          | 4,450                       | 12,916         | 17,366         |
| CONSERVATION         | 31,994                | 21,203         | 10,791                      | 31,994         | 42,785         |
| ECONOMIC DEVELOPMENT | 13,676                | 9,168          | 4,508                       | 13,676         | 18,184         |
| EDUCATION            | 44,555                | 29,346         | 15,209                      | 44,555         | 59,764         |
| HIGHER ED            | 963                   | 714            | 249                         | 963            | 1,212          |
| HEALTH               | 30,896                | 20,055         | 10,841                      | 30,896         | 41,737         |
| HIGHWAYS             | 94,396                | 60,342         | 34,054                      | 94,396         | 128,450        |
| LABOR                | 13,946                | 10,786         | 3,160                       | 13,946         | 17,106         |
| MENTAL HEALTH        | 130,713               | 90,346         | 40,367                      | 130,713        | 171,080        |
| NATURAL RESOURCES    | 33,328                | 22,832         | 10,496                      | 33,328         | 43,824         |
| PUBLIC SAFETY        | 87,119                | 58,981         | 28,138                      | 87,119         | 115,257        |
| SOCIAL SERVICES      | 120,666               | 80,787         | 39,879                      | 120,666        | 160,545        |
| CORRECTIONS          | 186,582               | 121,340        | 65,242                      | 186,582        | 251,824        |
| TOTAL                | 899,116               | 597,564        | 301,552                     | 899,116        | 1,200,668      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

| TREASURER DISBURSEMENTS | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|-------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE             | 1,246                 | 1,112          | 134                         | 1,246          | 1,380          |
| JUDICIARY               | 7,159                 | 6,077          | 1,082                       | 7,159          | 8,241          |
| GOVERNOR                | 61                    | 61             | ---                         | 61             | 61             |
| LT GOVERNOR             | 14                    | 11             | 3                           | 14             | 17             |
| AUDITOR                 | 236                   | 185            | 51                          | 236            | 287            |
| ATTORNEY GENERAL        | 1,047                 | 926            | 121                         | 1,047          | 1,168          |
| AGRICULTURE             | 1,559                 | 1,343          | 216                         | 1,559          | 1,775          |
| INSURANCE               | 1,690                 | 1,528          | 162                         | 1,690          | 1,852          |
| CONSERVATION            | 5,940                 | 5,096          | 844                         | 5,940          | 6,784          |
| ECONOMIC DEVELOPMENT    | 2,498                 | 2,110          | 388                         | 2,498          | 2,886          |
| EDUCATION               | 22,343                | 20,402         | 1,941                       | 22,343         | 24,284         |
| HIGHER ED               | 363                   | 335            | 28                          | 363            | 391            |
| HEALTH                  | 9,201                 | 7,800          | 1,401                       | 9,201          | 10,602         |
| HIGHWAYS                | 25,847                | 22,056         | 3,791                       | 25,847         | 29,638         |
| LABOR                   | 5,477                 | 4,088          | 1,389                       | 5,477          | 6,866          |
| MENTAL HEALTH           | 13,959                | 12,902         | 1,057                       | 13,959         | 15,016         |
| NATURAL RESOURCES       | 6,950                 | 6,387          | 563                         | 6,950          | 7,513          |
| PUBLIC SAFETY           | 12,106                | 10,121         | 1,985                       | 12,106         | 14,091         |
| SOCIAL SERVICES         | 36,926                | 34,710         | 2,216                       | 36,926         | 39,142         |
| CORRECTIONS             | 19,275                | 16,073         | 3,202                       | 19,275         | 22,477         |
| <b>TOTAL</b>            | <b>173,897</b>        | <b>153,323</b> | <b>20,574</b>               | <b>173,897</b> | <b>194,471</b> |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

| RECORDS MANAGEMENT   | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 15,563                | 10,438         | 5,125                       | 15,563         | 20,688         |
| JUDICIARY            | 651,166               | 481,114        | 170,052                     | 651,166        | 821,218        |
| GOVERNOR             | 2,220                 | 1,480          | 740                         | 2,220          | 2,960          |
| LT GOVERNOR          | 686                   | 67             | 619                         | 686            | 1,305          |
| AUDITOR              | 23,244                | 20,346         | 2,898                       | 23,244         | 26,142         |
| ATTORNEY GENERAL     | 949,127               | 696,501        | 252,626                     | 949,127        | 1,201,753      |
| AGRICULTURE          | 13,559                | 9,184          | 4,375                       | 13,559         | 17,934         |
| INSURANCE            | 153,467               | 127,067        | 26,400                      | 153,467        | 179,867        |
| CONSERVATION         | 3,592                 | 4,542          | (950)                       | 3,592          | 2,642          |
| ECONOMIC DEVELOPMENT | 69,409                | 44,092         | 25,317                      | 69,409         | 94,726         |
| EDUCATION            | 99,365                | 56,869         | 42,496                      | 99,365         | 141,861        |
| HIGHER ED            | 31,556                | 22,594         | 8,962                       | 31,556         | 40,518         |
| HEALTH               | 214,481               | 159,637        | 54,844                      | 214,481        | 269,325        |
| HIGHWAYS             | 25,101                | 25,012         | 89                          | 25,101         | 25,190         |
| LABOR                | 236,475               | 190,726        | 45,749                      | 236,475        | 282,224        |
| MENTAL HEALTH        | 234,027               | 139,878        | 94,149                      | 234,027        | 328,176        |
| NATURAL RESOURCES    | 167,510               | 118,245        | 49,265                      | 167,510        | 216,775        |
| PUBLIC SAFETY        | 301,862               | 223,454        | 78,408                      | 301,862        | 380,270        |
| SOCIAL SERVICES      | 966,694               | 643,642        | 323,052                     | 966,694        | 1,289,746      |
| CORRECTIONS          | 967,188               | 710,917        | 256,271                     | 967,188        | 1,223,459      |
| TOTAL                | 5,126,292             | 3,685,805      | 1,440,487                   | 5,126,292      | 6,566,779      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

| SECURITY             | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 126,824               | 121,448        | 5,376                       | 126,824        | 132,200        |
| JUDICIARY            | 17,346                | 16,573         | 773                         | 17,346         | 18,119         |
| GOVERNOR             | 6,541                 | 6,521          | 20                          | 6,541          | 6,561          |
| LT GOVERNOR          | 1,706                 | 1,359          | 347                         | 1,706          | 2,053          |
| AUDITOR              | 26,161                | 27,441         | (1,280)                     | 26,161         | 24,881         |
| ATTORNEY GENERAL     | 63,697                | 60,860         | 2,837                       | 63,697         | 66,534         |
| AGRICULTURE          | 1,137                 | 1,359          | (222)                       | 1,137          | 915            |
| INSURANCE            | 58,578                | 55,426         | 3,152                       | 58,578         | 61,730         |
| CONSERVATION         | ---                   | ---            | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT | 123,697               | 108,950        | 14,747                      | 123,697        | 138,444        |
| EDUCATION            | 77,346                | 72,271         | 5,075                       | 77,346         | 82,421         |
| HIGHER ED            | 15,924                | 16,302         | (378)                       | 15,924         | 15,546         |
| HEALTH               | 25,308                | 24,452         | 856                         | 25,308         | 26,164         |
| HIGHWAYS             | 152,417               | 126,338        | 26,079                      | 152,417        | 178,496        |
| LABOR                | 100,378               | 115,199        | (14,821)                    | 100,378        | 85,557         |
| MENTAL HEALTH        | ---                   | ---            | ---                         | ---            | ---            |
| NATURAL RESOURCES    | 91,848                | 102,429        | (10,581)                    | 91,848         | 81,267         |
| PUBLIC SAFETY        | 54,882                | 53,252         | 1,630                       | 54,882         | 56,512         |
| SOCIAL SERVICES      | 110,900               | 100,527        | 10,373                      | 110,900        | 121,273        |
| CORRECTIONS          | ---                   | ---            | ---                         | ---            | ---            |
| TOTAL                | 1,054,690             | 1,010,707      | 43,983                      | 1,054,690      | 1,098,673      |
|                      | =====                 | =====          | =====                       | =====          | =====          |

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

| REVENUE CASHIER      | 2015<br>CARRY-FORWARD | 2013<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2015<br>ACTUAL | FIXED<br>FY 17 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 1,308                 | 1,087          | 221                         | 1,308          | 1,529          |
| JUDICIARY            | 8,153                 | 6,435          | 1,718                       | 8,153          | 9,871          |
| GOVERNOR             | 246                   | 206            | 40                          | 246            | 286            |
| LT GOVERNOR          | 18                    | 14             | 4                           | 18             | 22             |
| AUDITOR              | 251                   | 210            | 41                          | 251            | 292            |
| ATTORNEY GENERAL     | 583                   | 489            | 94                          | 583            | 677            |
| AGRICULTURE          | 269                   | 202            | 67                          | 269            | 336            |
| INSURANCE            | 4                     | 3              | 1                           | 4              | 5              |
| CONSERVATION         | 2,715                 | 2,097          | 618                         | 2,715          | 3,333          |
| ECONOMIC DEVELOPMENT | 912                   | 319            | 593                         | 912            | 1,505          |
| EDUCATION            | 29,172                | 20,796         | 8,376                       | 29,172         | 37,548         |
| HIGHER ED            | 32,642                | 24,893         | 7,749                       | 32,642         | 40,391         |
| HEALTH               | 11,120                | 8,625          | 2,495                       | 11,120         | 13,615         |
| HIGHWAYS             | 10,798                | 7,182          | 3,616                       | 10,798         | 14,414         |
| LABOR                | 421                   | 306            | 115                         | 421            | 536            |
| MENTAL HEALTH        | 28,192                | 20,228         | 7,964                       | 28,192         | 36,156         |
| NATURAL RESOURCES    | 3,649                 | 2,317          | 1,332                       | 3,649          | 4,981          |
| PUBLIC SAFETY        | 7,659                 | 6,549          | 1,110                       | 7,659          | 8,769          |
| SOCIAL SERVICES      | 62,938                | 48,915         | 14,023                      | 62,938         | 76,961         |
| CORRECTIONS          | 25,192                | 20,592         | 4,600                       | 25,192         | 29,792         |
| TOTAL                | 226,242               | 171,465        | 54,777                      | 226,242        | 281,019        |
|                      | =====                 | =====          | =====                       | =====          | =====          |